Attorney's Docket No.: 08919-066001 Client's Ref. No.: 09A-900517

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled RECOMBINANT CANDIDA RUGOSA LIPASES, the specification of which:

[X] is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information I know to be material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Y. Rocky Tsao, Reg. 34,053 John F. Hayden, Reg. 37,640 Jeffrey D. Hsi, Reg. No. 40,024 Eric Prahl, Reg. 32,590 Frank R. Occhinti, Reg. 35,306 Harold H. Fox, Reg. No. 41,498

Address all telephone calls to Y. ROCKY TSAO at telephone number (617) 542-5070.

Address all correspondence to Y. ROCKY TSAO at:

FISH & RICHARDSON P.C. 225 Franklin Street Boston, Massachusetts 02110-2804

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Full Name of Inventor:

JEI-FU SHAW

Inventor's Signature: Residence Address: No. 3 Alley 3, Lane 128, Sec. 2, Yanjiouyuan Rd., Nangang Chiu, Taipci, Taiwan, 115,

R.O.C.

Citizenship: Taiwan, R.O.C.V

Post Office Address: Institute of Botany, Academia Sinica, Nankang, Taipei, Taiwan 11529

Full Name of Inventor: GUAN-CHIUN LEE

Inventor's Signature: Guan-Chiun Lee Date: August 29, 2001
Residence Address: 4Fl., No. 9, Lane 287, Sungshan Rd., Shinyi Chiu, Taipei, Taiwan, 110, R.O.C.

Citizenship: Taiwan, R.O.C.

Post Office Address: Institute of Botany, Academia Sinica, Nankang, Taipei, Taiwan 11529

Attorney's Docket No.: 08919-066001 Client's Ref. No.: 09A-900517

Combined Declaration and Power of Attorney Page 2 of 2 Pages

SHYE-JYE TANG Full Name of Inventor:

Inventor's Signature:

Residence Address:

Date: August 29, 2001

5Fl., No. 18, Lane 160, Sec. 2 Jungcheng Rd., Shrlin Chiu, Taipei, Taiwan, 111, R.O.C.

Taiwan, R.O.C. Citizenship:

Post Office Address:

Institute of Marine Biotechnology, National Taiwan Ocean University, Keelung, Taiwan 20224

20301542.doc